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## EDITORIAL VOL 26 ISSUE 3

Welcome to issue 3 of volume 26 of the Accounting Research Journal. This issue comprises a general issue, with a collection of accepted papers that have been through the usual rounds of reviewing. The Journal is an enthusiastic supporter of accounting and business education research and two papers in this issue deal with accounting education.

Dr Nik Nazli Nik Ahmad and her colleague Prof Maliah Sulaiman, have written of using case study teaching methods in management accounting in Malaysia, a traditionally passive learning environment. In doing so, they have extended earlier literature on the usefulness of case studies. Dr Deborah Delaney and her colleagues at Griffith University have written of their experiences in testing various student attitudes to group work before and after the implementation of an online self and peer assessment tool known as SPARK<sub>PLUS</sub>.

The other two papers in this issue are capital markets studies. Professor Carolyn Windsor and Dr Patti Cybinski present an interesting study examining the link between board remuneration committee independence and CEO remuneration, in a pre-regulated setting in Australia. In the European markets, Drs Karol Klimczak and Grzegorz Szafranski, examine two components of firm value relevance, coincident relevance and forecast relevance, finding that overall value relevance is higher when market value is sampled before or close to fiscal year-end, but incremental value relevance varies between domestic and IFRS accounting standards.

In other news relevant to the Journal, note that the Journal participated in the journal ranking review exercise conducted by the Australian Business Deans Council during May 2013. The application to review the Accounting Research Journal's ranking required the support of the editorial board, authors, reviewers and other academics affiliated with the Journal and I wish to thank everyone for their patience and support during that period. As at the time of writing, the outcome of the review application has not been announced.

The Journal was pleased to sponsor a 'best paper' award at the recent Accounting and Finance Association of Australia and New Zealand conference, held in Perth in July 2013. The Journal sponsored the prize for the category "**Accounting Information Systems, Ethics, History, Social Reporting/Environmental, Interdisciplinary, Qualitative and Tax**". The decision as to the best paper was made by the AFAANZ technical committee, and I am pleased to congratulate Graeme Wines, Sally Weller, Andrew Van Hulten, Beverley Jackling, and Paul De Lange for their award-winning paper "The Employment Of Domestic And Migrant Graduate Accountants In Australia: A Segmented Labour Markets Analysis".

Ellie Chapple (Joint editor)